

ABSTRACT

This study aims to analyze correlation between student's love of money and their ethical perception in cheating action. Moreover, to analyze the influence of gender on student's love of money and ethical perception.

The Sample in this study were taken by using the data collection method called purposive sampling. The number of sample that used were 42 respondents. The data obtained were analysed by using PLS analysis technique (Partial Least Square) through PLS software.

The result of this research show that accounting student's love of money is related to their ethical perception. The higher student's love of money, the lower their ethical perception. Moreover, gender doesn't effect to the student's love of money, but effect on their ethical perception.

Key Words: love of money, Ethical perception, gender , Partial Least Square (PLS)